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# The Influence of Motivation Self-Efficacy and Job Market Considerations on Students' Interest in a Career in Taxation

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**Abstract**

This study aims to analyze the influence of Motivation, Self Efficacy and consideration of the job market against the career interest of students in taxation. The sample used in this study was 128 students universitas pamulang. The sample used in this study is primary data in the form questionnaires to of distributing questionnaires to students of universitas pamulang which has been used as a research sample. The variable used in study are Motivation ($X_1$), Self Efficacy ($X_2$) and consideration of the job market ($X_3$) as the independent variable. The career interest of students in taxation (Y) as dependent variable. Multiple regression method is used as a research methodology in this study. Analysis of the results of the study used SPSS 26 software. The result of study Motivation, Self Effication and consideration of the job market against the career interest of students in taxation.

**Keywords**: Career Motivation;Self-Efficacy; Job Market Perception; Taxation Career Pathways


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## INTRODUCTION

The rapid development of the world has led to the development of career opportunities in various fields. According to Career, it is a person's expertise or professionalism in a field that is assessed based on work experience that can contribute to the organization. Many companies need new graduates from college to join their companies with the aim of advancing and developing the company, one of the fields of work needed is the field of taxation (Lestari, 2014)(A. Janrosol, 2016). One of the tax phenomena in Indonesia is great job opportunities in a career in the field of taxation. However, the interest of accounting students in the field of taxation is still lacking. The low interest of accounting students to choose a career in taxation is caused by a lack of confidence in understanding taxation and a lack of understanding of the high public demand for the breadth of accounting economics graduates, especially in the field of taxation. For this reason, motivation and self-confidence are very important in encouraging students to choose a career in the field of taxation (Herlinda, 2022).

According to data released by the Directorate General of Taxes of the Ministry of Finance, there has been a decrease in the number of tax employees in the last three years. In 2021, the number of tax employees reached 45,636 employees, then to 45,330 employees in 2022, and finally shrank to 44,739 people in 2023. According to Juwono in a conversation at #PODTAX Eps 5, the number of professions in the field of taxation is still minimal, approximately 40,000 people, while the number of taxpayers in Indonesia reaches 120 million people. The lack of tax employees registered at the Directorate General of Taxes (DGT) is not proportional to the number of taxpayers in Indonesia (Gunadi: 2013). Comparing the number of professions and employees in the field of taxation, one tax employee serves approximately 2,000 taxpayers. If the number of workers in the field of taxation is proportional to the number of taxpayers, then tax services can be more optimal and effective, of course, it can increase tax revenues in order to achieve the target.

In this case, it shows that a career in taxation has considerable opportunities. Of course, a solution is needed to increase students' interest in careers in the field of taxation. Based on the results of the pre-survey that has been conducted, it shows that the interest of students in the Tax Accounting Study Program to choose a career in the field of taxation, especially as tax employees, is still low. Of the 33 students who filled out the presurvey, only 9 students or 27.3% were interested in working in the field of taxation. While the

remaining 24 are not interested in working in the field of taxation, 11 students or 33.3% are interested in working in government accounting and 13 students or 39.4% are interested in working in financial accounting. Referring to the above phenomenon, it can be concluded that there are three factors that affect the interest of accounting students to choose a career in the tax sector, namely Motivation, *Self Efficacy* and Job Market Considerations. The first factor is Motivation. Motivation is a willingness that results in an impulse, action and behavior to carry out certain activities in carrying out a certain goal (Malikah, 2021).

The second factor is *Self Efficacy*. *Self Efficacy* that is, it is an individual's judgment belief related to a person's ability to succeed in his or her tasks. Efficacy is defined as an evaluation of a person's ability or competence to perform a task, achieve goals and overcome obstacles. *Self Efficacy* It also leads to confidence in students' motivation and awareness in dealing with situations (Amaliyah et al., 2022).Then Next, the Third Factor is Job Market Considerations. Job market considerations involve various aspects that affect a person's perception of value and opportunities in the world of work (Kusuma Wardani & Novianti, 2022).

Results of Research conducted by (Telaumbanua & Sudjiman, 2022) that Motivation has a Positive influence on the interest of accounting students of the Faculty of Economics of Adventist University of Indonesia in 2019-2021, showing that the existence of good motivation that students have has an influence on interest in careers in the field of taxation. The results of the study are not in line with (Setya, 2017) that motivation has no effect on students' career interest in the field of taxation. Every student is not motivated to get a job with the educational background they are pursuing in accordance with the education in the Accounting department. Results of Research conducted by (Ika Leni Wijayani et al., 2022) that *Self Efficacy* has a positive effect on students' interest in careers in the field of taxation. *Self-efficacy* It is an individual's belief in his or her ability to complete certain tasks or obligations as expected. Bigger *Self-efficacy* owned by students, further increasing students' interest in a career in taxation after graduating from college.

The results of the research conducted by (Jayusman & Siregar, 2019) that job market considerations have no effect on students' interest in careers in the field of taxation. This is different in the research conducted by (Yasa et al., 2019) that Job Market Considerations have a positive effect on careers in the field of taxation. If one has a broader consideration of job opportunities, this will provide an additional impetus to

choose the appropriate career. Therefore, the more positive the job market prospects, the more attractive the option to pursue a career in taxation.

## METHODS

This study uses a quantitative approach with an associative type, the data used uses primary data obtained from the results of filling out questionnaires conducted by Accounting Students of Pamulang University Semester 6 – Semester 8 Reg B and CS. This research was conducted at Pamulang University which is located at Jl. Surya Kencana No. 1 Pamulang South Tangerang. The data obtained is the result of filling out a questionnaire that will be carried out by Accounting students of Pamulang University Semester 6 – Semester 8 Reg B and CS who have received teaching tax courses. In this study, the population is all Accounting students in Semester 6-8 Reg B and CS of Pamulang University who take a concentration in taxation. The sampling techniques used in this study are *Probability Sampling*, and the chosen technique is *Simple Random Sampling*. According to (Suggestion, 2016:82) *Simple Random* Sampling is "A technique for taking sample members from a population that is carried out randomly without paying attention to the strata in that population". In this study, the sample used was Accounting Students of Pamulang University Semester 6-8 Regular B and CS who had found tax materials.

To obtain the research sample, the slovin formula is used as follows:

$$n = \frac{N}{(1+(N\ x\ e^{2}))}$$

where:

n = sample size

N = population size

e = 5% tolerance limit

Based on the slovin formula above, the amount of sample withdrawal that will be used in this study is as follows:

$$n = \frac{N}{(1+(N\ x\ e^{2}))}$$

$$n = \frac{946}{(1+(946\ x\ 0{,}05^{2}))}$$

$$n = \frac{946}{(1+(946\ x\ 0{,}005))}$$

$$n = \frac{946}{(1+(4{,}73)}$$

$$n = \frac{946}{(5,73)}$$

$$n = 127,57$$

Based on the results of the calculation above, the number of samples to be used in this study is 128 respondents. This research was carried out using primary data obtained by the field research method or survey by directly reviewing or conducting *a PreSurvey* on the institution that was used as the object of this research. In this study, data was collected through the distribution of questionnaires, as well as filling out questionnaires through *Google Forms*. Data collection is carried out by distributing questionnaires that will be filled out by respondents. In this study, the intended respondents were regular semester 6-8 accounting students B and CS who took a concentration in taxation. Then the questionnaire will be processed by the researcher using *SPSS 26* software.

## RESULTS

Based on the results of the descriptive analysis, the mean value , standard deviation, maximum value and minimum value in this study were obtained. The results of the descriptive analysis can be seen in the following table:

*Table 1. Results of Descriptive Analysis*

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Motivasi | 128 | 10 | 25 | 20.30 | 3.493 |
| Self Efficacy | 128 | 6 | 15 | 12.98 | 2.064 |
| Pertimbangan Pasar Kerja | 128 | 16 | 40 | 31.34 | 5.583 |
| Minat Berkarir | 128 | 8 | 25 | 21.33 | 3.400 |
| Valid N (listwise) | 128 | | | | |

Source : *Spss26 Output,* 2024

Based on table 4.6 above with the number of respondents as many as 128 people, a description for each variable is obtained as follows:

1. The Motivation variable ($X_1$) has a minimum value of 10, a maximum value of 25, an average value of 20.30 and a standard deviation value of 3.493 which means that the value of the descriptive analysis of the Motivation variable ($X_1$) varies greatly.

2. The *Self Efficacy* ($X_2$) variable has a minimum value of 6, a maximum value of 15, an average value of 12.98 and a standard deviation value of 2.064 which means that the value of the results of the descriptive analysis *of the Self Efficacy* ($X_2$) variable varies greatly.
3. The Labor Market Consideration variable ($X_3$) has a minimum value of 16, a maximum value of 40, an average value of 31.34 and a standard deviation value of 5.583 which means that the value of the descriptive analysis of the Labor Market Consideration variable ($X_3$) varies greatly.
4. The Career Interest (Y) variable has a minimum value of 8, a maximum value of 25, an average value of 21.33 and a standard deviation value of 3,400 which means that the value of the results of the descriptive analysis of Career Interest (Y) varies greatly.

**Instrument Data Quality Test Results**

(Suggestion, 2016) Explaining that a research instrument is a tool used to measure observed natural and social phenomena. An instrument is said to be good if it is valid and reliable. The assessment of the quality of instrument data in this study was carried out validity testing and reliability testing.

**Validity Test Results**

Validity tests are used to measure the validity of a questionnaire or not. According to (Ghozali, 2021:67) "The questionnaire can be said to be valid if the R value is calculated > R the table and the questionnaire is said to be invalid if the R value is calculated < R table".

The following is a table of data processing results through *SPSS 26*.

Table 2. Validity Test Results

| No | Variable | Question Number Indicator | r calculate | r table | Information |
|---|---|---|---|---|---|
| 1 | Moti-speaking (sa) | X1.1 | 0,768 | 0,1723 | Valid |
| | | X1.2 | 0,869 | 0,1723 | Valid |
| | | X1.3 | 0,861 | 0,1723 | Valid |
| | | X1.4 | 0,868 | 0,1723 | Valid |
| | | X1.5 | 0,791 | 0,1723 | Valid |
| 2 | *Self Efficacy* ($X_2$) | X2.1 | 0,915 | 0,1723 | Valid |
| | | X2.2 | 0,936 | 0,1723 | Valid |

| No | Variable | Question Number Indicator | r calculate | r table | Information |
|---|---|---|---|---|---|
| | | X2.3 | 0,943 | 0,1723 | Valid |
| | | X3.1 | 0,792 | 0,1723 | Valid |
| | | X3.2 | 0,758 | 0,1723 | Valid |
| | | X3.3 | 0.836 | 0,1723 | Valid |
| 3 | Job Market Considerations ($X_3$) | X3.4 | 0,878 | 0,1723 | Valid |
| | | X3.5 | 0,872 | 0,1723 | Valid |
| | | X3.6 | 0,858 | 0,1723 | Valid |
| | | X3.7 | 0,825 | 0,1723 | Valid |
| | | X3.8 | 0,752 | 0,1723 | Valid |
| | | Y.1 | 0.809 | 0,1723 | Valid |
| | | Y.2 | 0,885 | 0,1723 | Valid |
| 4 | Career Interest (Y) | Y.3 | 0,798 | 0,1723 | Valid |
| | | Y.4 | 0,855 | 0,1723 | Valid |
| | | Y.5 | 0,861 | 0,1723 | Valid |

Source : SPSS Output 26, 2024.

Based on the results of the validity test, it can be seen that all the values of the statement items from the variables Motivation, *Self Efficacy,* Job Market Considerations and Career Interest of Students in Career in the Field of Taxation have an r value calculated > r table, which is above 0.1723. Based on these results, it can be concluded that all statements in the study are declared valid.

**Reliability Test Results**

According to (Ghozali, 2021) *Reliability* is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answers to statements are consistent or stable over time.

Table 3. Reliable Test Results

| No | Variable | ***Cronbach's Alpha* Count** | ***Croanbach's Alpha* Standar** | Information |
|---|---|---|---|---|
| 1 | Moti-speaking (sa) | 0,888 | 0,70 | Reliable |
| 2 | *Self Efficacy* ($X_2$) | 0,923 | 0,70 | Reliable |
| 3 | Job Market Considerations ($X_3$) | 0,932 | 0,70 | Reliable |
| 4 | Career Interest (Y) | 0,896 | 0,70 | Reliable |

Based on the results of the test analysis *Reliability* It can be seen that the value of *croanbach's alpha* calculate indicates greater than *croanbach's alpha* standard, which is above 0.70 in accordance with the statement of (Ghozali, 2021) A construct or variable is said to be reliable if it gives a value of *cronbach alpha* > 0.70.

**Results of the Classic Assumption Test**

The next stage in the data analysis technique in this study is to analyze the data prerequisites through classical assumption testing. There are three assumption tests carried out on this study, namely the Normality Test, the Multicollinearity Test and the Heteroscedasticity Test.

**Multicoloniality Test**

The second test model in the classic assumption test is the Test *Multicoloniality*. According to (Ghozali, 2021) Test *Multicoloniality* The purpose of the regression model was to test whether a correlation between independent variables was found. Here are the results of the test *Mulcoloniality* can be seen in the following table:

*Table 4. 1Multicolonielite Test Resultsaxle*

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | | Collinearity Statistics | |
|---|---|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. | Tolerance | VIF |
| 1 | (Constant) | 5.040 | 1.675 | | 3.009 | .003 | | |
| | Motivasi | .341 | .083 | .350 | 4.110 | .000 | .587 | 1.705 |
| | Self Efficacy | .218 | .120 | .132 | 1.810 | .073 | .797 | 1.254 |
| | Pertimbangan Pasar Kerja | .209 | .050 | .343 | 4.193 | .000 | .638 | 1.568 |

a. Dependent Variable: Minat Karir

Source : SPSS Output 26, 2024

Based on these results, it was found that the value *of the Variance Infaltion Factor* (VIF) of each independent variable was less than 10, namely 1,705 < 10 ($X_1$), 1,254 < 10 ($X_2$), 1,568 < 10 ($X_3$) and the value of the correlation coefficient (Tolerance value*)* of each independent variable was greater than 0.01, which was 0.587 > 0.01 ($X_1$), 0.797 > 0.01 ($X_2$), 0.638 > 0.01 ($X_3$). This means that the model does not occur without *multicoloniality* between independent variables in the regression model.

**Heteroscedasticity Test**

The third test model in the classical assumption test is the Heteroscedasticity Test. According to (Ghozali, 2021) A good regression model is the one that is Homoskedasticity and if it is different it is called Heteroscedasticity. The results of the Heteroscedasticity Test test used in this study are the Park Test and the graph *Scatter Plot*. The following are the results of heteroscedasticity testing using the park test, which can be seen in the following results:

*Table 5. Park Test Results*

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2.188 | 1.310 | | 1.671 | .097 |
| | Motivasi | .011 | .072 | .018 | .147 | .883 |
| | Self Efficacy | .046 | .096 | .051 | .485 | .628 |
| | Pertimbangan Pasar Kerja | -.070 | .044 | -.182 | -1.600 | .112 |

a. Dependent Variable: LN_RES2

Based on table 5, the results of the park test research can be seen that $X_1$ has a sig value of 0.883, $X_2$ has a sig value of 0.628 and $X_3$ has a sig value of 0.112. Therefore, it can be concluded that the variables Motivation ($X_1$), *Self Efficacy* ($X_2$) and Job Market Consideration ($X_3$) have a significant value > 0.05. Therefore, this model does not have heteroscedasticity symptoms. The following are the results of the heteroscedasticity test using *Scatterplot* can be seen in the following results:

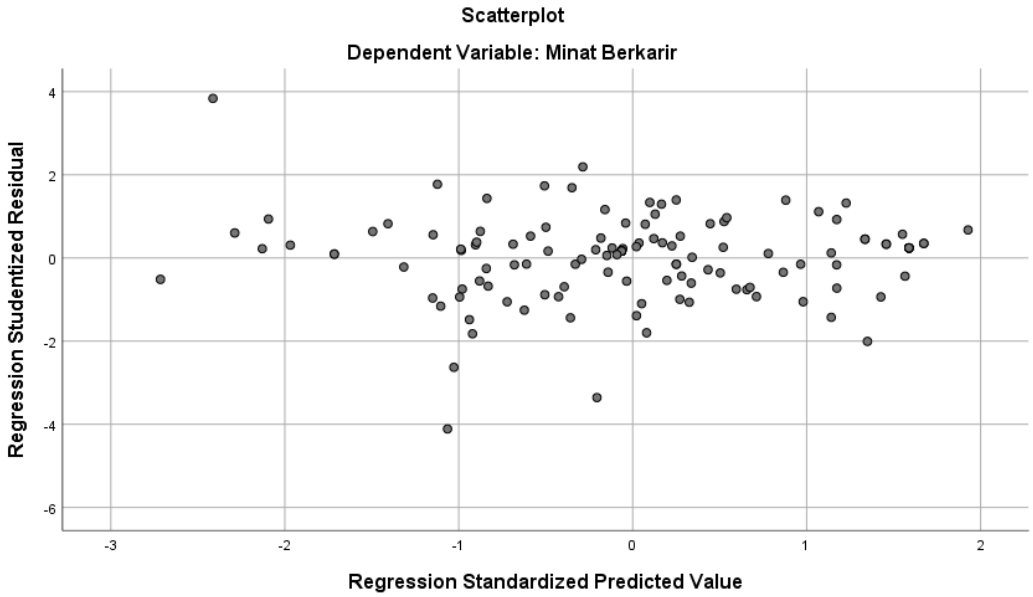



Figure 1. **Scatterplot Test Results**

Source : SPSS Output 26, 2024

Based on the *Scatter Plot diagram,* it can be seen that the points are randomly spread above and below the number 0 and the Y axis. Therefore, it can be concluded that there is no heteroscedasticity in the regression model used. The results of *this Scatter Plot* diagram support the results *of the Park Test* which states that there is no heteroscedasticity in the regression model.

## Multiple Regression Analysis Test Results

Based on the results of the classical assumption data prerequisite test, the next stage in analyzing the results of this study is to test the research equation model using a multiple regression model which can be seen as follows:

Table 6. Multiple Regression Analysis Test Results

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | | |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | t | Sig. |
| 1 | (Constant) | 5.040 | 1.675 | | 3.009 | .003 |
| | Motivasi | .341 | .083 | .350 | 4.110 | .000 |
| | Self Efficacy | .218 | .120 | .132 | 1.810 | .073 |
| | Pertimbangan Pasar Kerja | .209 | .050 | .343 | 4.193 | .000 |

a. Dependent Variable: Minat Karir

Source : SPSS Output 26, 2024

The results of testing the multiple linear regression model can be formulated with the following equation:

**Yi = α + βX1 + βX2 + βX3 + ε**

**Yi** = Career Interest Variables *(response)* to-*i*

**A** = Constant Parameters

**B** = Regression Coefficient

**X1** = Motivation

**X2** = *Self Efficacy*

**X3** = Job Market Considerations

**E** = Variable Residual *(error)* or *standard error* to-*i*

Based on this formula, the equation of the multiple regression results is obtained as follows:

**Y = 5.040 + 0.341 + 0.218 + 0.209 + ε**

Based on this equation, it can be seen that the relationship between the results of multiple linear regression between the variables Motivation, *Self Efficacy*, Job Market Considerations and Career Interest with the following explanation:

1. The constant value of 5.040 states that if there is no increase in the value of the independent variable (Motivation, *Self Efficacy* and Job Market Consideration) then the value of the dependent variable Career Interest is 5.040. The regression

coefficients of 0.341, 0.218 and 0.209 state that every addition (due to the + sign) of one score will give an increase in scores of 0.341, 0.218 and 0.209.

2. The Motivation value has a regression coefficient of 0.341 identifying that for every increase of 1 (one) Motivation, there will be an increase of 0.341 for the variable Career Interest. The regression coefficient of Motivation has a significant value on career interest.
3. The Self *Efficacy* value has a regression coefficient of 0.218 identifying that for every 1 (one) increase *in Self Efficacy,* there will be an increase of 0.218 for the Career Interest variable. The regression coefficient *of Self Efficacy* has a significant value on career interest.
4. The Job Market Consideration Value has a regression coefficient of 0.209 identifying that for every 1 (one) increase in Job Market Consideration, there will be an increase of 0.209 for the Career Interest variable. The regression coefficient of Job Market Consideration has a significant value on career interest.

**Hypothesis Test Results**

The last stage in this study is to conduct a hypothesis analysis. According to (Suggestion, 2016) Hypothesis tests are used to decide whether the hypothesis tested can be accepted or rejected. This analysis is used to test whether there is an influence of two or more independent variables on one dependent variable. In this study, the general form of hypothesis testing for the calculation of statistical test values is carried out through three stages, namely: Determination Coefficient Test (Test $R^2$), Anova Significance Test (Statistical Test F) and Individual Parameter Signification Test (Test t).

**Results of Determination Coefficient ($r_2$) Hypothesis Testing**

The first test result in this hypothesis test is the Coefficient of Determination ($r_2$) Test. According to (Ghozali, 2021) The Coefficient of Determination (KD) test or commonly known as the R2 (r2) test is a test to measure how much independent variables can explain the bound variables. The following are the results of the Determination Coefficient (r2) hypothesis test which can be seen in the table below:

*Table 7. Results of Determination Coefficient Hypothesis Testing*

**Model Summary**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .687[a] | .472 | .459 | 2.501 |

a. Predictors: (Constant), Pertimbangan Pasar Kerja, Self Efficacy, Motivasi

Source : SPSS Output 26, 2024

The results of the Coefficient of Determination (R2) test found that *the Adjusted R-Squared value* was 0.459, which means that 45.9% of the career interest variables could be explained by the three independent variables of Motivation, *Self Efficacy* and Job Market Considerations. While the rest (100%-45.9% = 54.1%) is explained by other factors outside the regression model.

**Parameter Significance Test Results (t-Test)**

The second test result in hypothesis testing in this study is the parameter test (t-test). According to (Ghozali, 2021) The statistical test of t basically shows how far an individual explanatory/independent variable affects the variation of the dependent variable. The results of the significant test of the parameter (Statistical Test t) can be seen as follows:

*Table 8. Statistical Test Results t*

**Coefficients[a]**

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 5.040 | 1.675 | | 3.009 | .003 |
| | Motivasi | .341 | .083 | .350 | 4.110 | .000 |
| | Self Efficacy | .218 | .120 | .132 | 1.810 | .073 |
| | Pertimbangan Pasar Kerja | .209 | .050 | .343 | 4.193 | .000 |

a. Dependent Variable: Minat Karir

Source : SPSS Output 26, 2024

The determination of the t table is obtained from the percentage point table of the distribution of t (attached) from the number of data (df) of 128 data and the pr value of 0.05 or 0.025, then a value of 1.97867 is obtained from the t table.

1. The results of the partial test or statistical test t obtained that the t-Statistic value or t calculated from the Motivation variable ($X_1$) was 4.110 with a probability value of 0.000 and a table t-value of 1.97867. Based on this, the calculated t value is 4,110 > t table 1.97867 and has a significance value of 0.000 < 0.05. Thus, it can be concluded that $H_2$ accepted, namely Motivation, has a positive effect on the career interest of accounting students in the field of taxation.
2. The results of the partial test or statistical test t obtained that the t-Statistic value or t calculated from the Self *Efficacy* ($X_2$) variable was 1.810 with a probability value of 0.073 and a table t-value of 1.97867. Based on this, the calculated t value is 1.810 < t table 1.97867 and has a significance value of 0.073 > 0.05. Thus, it can be concluded that $H_3$ is rejected, namely *Self Efficacy* has no effect on the career interest of accounting students in the field of taxation.
3. The results of the partial test or statistical test t were obtained that the t-Statistic value or t calculated from the Labor Market Consideration variable (X3) was 4.193 with a probability value of 0.000 and a table t-value of 1.97867. Based on this, the calculated t value is 4.193 > t table 1.97867 and has a significance value of 0.000 < 0.05. Thus, it can be concluded that $H_4$ accepted, namely Job Market Consideration, has a positive effect on the career interest of accounting students in the field of taxation.

**Anova Significance Test Results (Statistical Test F)**

The second test result in hypothesis testing in this study is the F test (simultaneous) or hypothesis test together between independent variables and bound variables. The following are the results of the Anova Significance Test (Statistical Test F) can be seen as follows:

Table 9. Statistical Test Results F

**ANOVA[a]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 692.864 | 3 | 230.955 | 36.936 | .000[b] |
| | Residual | 775.355 | 124 | 6.253 | | |
| | Total | 1468.219 | 127 | | | |

a. Dependent Variable: Minat Karir

b. Predictors: (Constant), Pertimbangan Pasar Kerja, Self Efficacy, Motivasi

Source : SPSS Output 26, 2024

The determination of the Ftable is obtained from the Probability F Distribution Percentage Point Table 0.05 (attached) from the number of data (denominator (N2)) as many as 128 data, and the value of the numerator df (N1) from the number of free variables as much as 3 (three), then a value of 2.68 is obtained from the F table.

The results of the test simultaneously (Statistical test F) or together that the value of F-*Statistic* or called Fcal of all independent variables of 36,936 with a table F value of 2.68 and a sigs probability value of 0.000. Based on this, the value of Fcal > Ftabel then the value of 36,936 > 2.68, while the smaller GIS value is 0,000 < 0.05. This shows that $H_4$ is accepted, which is an independent variable of Motivation, *Self Efficacy* and Job Market Considerations together affect the Career Interest of Accounting Students in the Field of Taxation.

## DISCUSSION

The discussion carried out in the study includes the interpretation of the relationship between the results of the research results in terms of the results of hypothesis testing with the theories and results of previous research that support the hypothesis in this study.

### Discussion of the Results of Alleged Motivation ,Self Efficacy and Job Market Considerations on Accounting Students' Career Interest in the Field of Taxation

The results of the study from the Statistical Test (Test F), it can be seen that the value of Fcal 49,965 is greater than Ftable 2.68 (49,965 > 2.68), while the probability value of sig 0.000 is smaller than the significance level of *standard error* of 0.05 (0.000 < 0.05). Therefore, it can be concluded that $H_1$ is accepted, namely Motivation Variables, *Self Efficacy* and Job Market Considerations jointly (simultaneously) on students' career interests in a career in the field of taxation.

The results of the Determination Coefficient Test showed that *the Adjusted R Square (*$R_2$) value was 0.459, meaning that all independent variables (Motivation, *Self Efficacy* and Job Market Considerations) had an effect of 45.9% on the independent variable (Career Interest). The remaining 54.1% was influenced by other independent variables that were not explained in this study.

The results of this study are in line with (Naradiasari & Wahyudi, 2022), research results (Febriani et al., 2021) and research results (Yasa et al., 2019) which states that Motivation, *Self Efficacy* and Job Market Considerations affect students' career interest in careers in the field of taxation.

**Discussion of the Results of Alleged Motivation for Accounting Students' Career Interest in the Field of Taxation**

Partially, the results of the first hypothesis test ($H_2$) show that hypothetically Motivation has a significant effect on students' career interest in taxation, with a tcal value of 5.415 greater than the ttable 1.97867 (5.415 > 1.97867), while the probability value of sig 0.000 is smaller than the standard *error level of* sig 0.05 (0.000 < 0.05). Attribution theory is a theory that explains the behavior of a person or group. This theory explains how a person explains the causes of other people's behavior or his own that are determined internally or externally. This theory is related to a person's motivation, a person's motivation can be influenced by a person's internal self as well as externally from a person's environment.

The results of this study are in line with the research (Naradiasari & Wahyudi, 2022) which explains that it partially shows that motivation has a significant effect on the career interest of Accounting Students in the field of taxation. According to (Anggraeni et al., 2020) Having a career without being motivated by one's motivation will be less enthusiastic and will eventually affect the achievement of their performance. A person's lack of success in a career is not always determined by their level of ability, but is also influenced by their motivation to succeed. The results of this study show that the higher the level of motivation, the higher the interest of students in a career in taxation. This motivation arises due to internal or internal factors in the person or arises due to external factors or from the environment around the person.

**Discussion of the Results of Alleged *Self Efficacy* on Accounting Students' Career Interest in the Field of Taxation**

Partially, the results of the first hypothesis test ($H_3$) show that hypothetically have no effect because the tcal value of 0.503 is smaller than the ttable 1.97867 (0.503 < 1.97867), while the probability value of sig 0.616 is greater than the standard *error level of sig* 0.05 (0.616 > 0.05). In the Social *Cognitive Career Theory*, *Self Efficacy* is a belief in a person's ability, ability, and actions in facing a problem and what he or she does to achieve his goals.

In this theory, *Self Efficacy* is one of the aspects that has an important role for students to determine their careers. The greater *Self Efficacy* and *outcome expectations* will result in *a person's career goals or achievements*. The results of this study are in line with (Ayem & Hidayat, 2021) that the lower the *Self Efficacy* that students have to have a career in taxation, the lower the interest of students in a career in taxation. For example, if someone does not have *Self Efficacy* When you want to achieve a certain career, it will not be achieved optimally. This is also supported by research (Damayanti & Kurniawan, 2021) that *Self Efficacy* It has no effect on students' career interest in the field of taxation. The results of this study show that the lower the *Self Efficacy* then there will also be low student interest in a career in the field of taxation. If students do not have *Self Efficacy* So to achieve a desired career is not achieved, or it can happen because of not being confident in overcoming the difficulties of a career in the field of taxation.

**Discussion of the Results of Alleged Job Market Considerations on Accounting Students' Career Interest in the Field of Taxation**

Partially, the results of the third hypothesis test ($H_4$) show that Job Market Considerations hypothetically have a significant effect on students' career interest in the field of taxation, with a tcal value of 4.051 greater than the ttable 1.97867 (4.051> 1.97867), while the probability value of sig 0.000 is smaller than the standard *error level of sig* 0.05 (0.000 < 0.05). Job market considerations are things that need to be considered by a person before determining their future career. In the Social *Cognitive Career Theory*, there is an aspect of *goals* which is an individual's decision to start or plan a certain activity to support their achievements in the future. For students who are already working, job market considerations are very important for them to improve their careers while for students who are not yet working, job market considerations can help them to determine their future careers.

The results of this study are in line with (Yasa et al., 2019) that Job Market Considerations have a positive effect on students' interest in careers in the field of taxation. If the wider the job opportunities that can be accessed, it will encourage a person to choose the career to be pursued. So that the better the consideration of the job market, the more career options in the field of taxation will increase. The results of the study are also in accordance with the (Safitri et al., 2021) That the better the job in the field of taxation, the more interested students are in a career in taxation.

The results of this study show that the higher the Job Market Consideration, the higher the student's interest in career. Professions in the field of taxation can provide opportunities in the world of work, if the work and financial environment is well supported, it will increase students' interest in careers in the field of taxation.

## CONCLUSION

This research was conducted to determine the Influence of Motivation, *Self Efficacy* and Job Market Considerations on Student Interest in Career in the Field of Taxation. Based on the results of the research that has been carried out, the following conclusions are obtained:

1. Based on the results of the simultaneous testing decision (Test F) Motivational Variables, *Self Efficacy* and Job Market Considerations together have a significant effect on Student Interest in Career in the Field of Taxation.
2. Based on the results of the partial test decision, the Motivation Variable ($X_1$) has an effect on students' interest in a career in taxation. This is because if a career is not based on motivation, a person is less enthusiastic and can eventually affect the achievement of their performance. A person's lack of success in a career is not always determined by their level of ability, but is also influenced by their motivation
3. Based on the results of the partial test decision, the *Self Efficacy* ($X_2$) variable has no effect on students' interest in pursuing a career in the field of taxation. This is because the lower *the Self Efficacy* that students have to have a career in taxation, the lower the interest of students in a career in taxation

Based on the results of the partial test of the Job Market Consideration Variable ($X_3$) has an effect on students' interest in a career in taxation. This is because the wider the access to jobs obtained, it will encourage a person to determine their career. So that the better the consideration of the job market, the more interested students will be in pursuing a career in taxation.

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